

Disabled Exemption Verification for the tax year ending _____.**Do not send this form with the return. Keep this form and all related documents with your records.**

| | |
|---|------------------------|
| Taxpayer's name | Social security number |
| Name of disabled person (cannot be the taxpayer or taxpayer's spouse) | Social security number |

☐ **Infants and Toddlers With Disabilities** - From 0 through 2 years of age.

This child is eligible for an early intervention program (documented by) _____

This program is monitored by the Utah Department of Health under 20 U. S. C. 1471 through 1485, 34 CFR Part 303 and Part C, Individuals with Disabilities Education Act.

| | | |
|---|---------------------|------------------|
| Print name | Title/Agency/Degree | Telephone number |
| Authorized certify signature (required) X | | Date signed |

☐ **School-Age Persons With Disabilities** - From 3 through 21 years of age

School Attending _____ School District _____

This individual is classified as having the following disability(s): (See reverse for additional requirements.)

- | | | |
|---|--|--|
| <input type="checkbox"/> Autism | <input type="checkbox"/> Hearing Impairment | <input type="checkbox"/> Other Health Impairment |
| <input type="checkbox"/> Deaf | <input type="checkbox"/> Intellectual disability | <input type="checkbox"/> Traumatic Brain Injury |
| <input type="checkbox"/> Developmental Delay (ages 3-7) | <input type="checkbox"/> Multidisability | <input type="checkbox"/> Visual Impairment |
| <input type="checkbox"/> Dual Sensory Impairment (Deaf/Blind) | <input type="checkbox"/> Orthopedic Impairment | |

Students with learning disabilities, behavior disorders and communication disorders are NOT eligible unless qualified under one of the categories above.

| | | |
|---|---------------------|------------------|
| Print name | Title/Agency/Degree | Telephone number |
| Authorized certify signature (required) X | | Date signed |

☐ **Adults With Disabilities** - Age 18 and older

The following is to be completed and signed by a Division of Services for People with Disabilities support coordinator, licensed psychologist, certified psychologist or physician. Check each area of major life activity that the person has current, substantial, functional limitation as defined on the back. When evaluating an individual, age appropriate behaviors must be considered. Mental illness, blindness, hearing impairment, learning disabilities, or behavior disorders alone do not constitute a qualifying disability. See descriptions on the back of this form.

- | | | |
|--|--|--|
| <input type="checkbox"/> Self-care | <input type="checkbox"/> Mobility | <input type="checkbox"/> Economic Self-sufficiency |
| <input type="checkbox"/> Expressive and Receptive Language | <input type="checkbox"/> Capacity for Independent Living | <input type="checkbox"/> Self-direction |
| <input type="checkbox"/> Learning/Cognitive Development (excluding chronic mental illness) | | |

Diagnosis/Comments _____

| | | |
|---|---------------------|------------------|
| Print name | Title/Agency/Degree | Telephone number |
| Authorized certify signature (required) X | | Date signed |

General Instructions

Taxpayers claiming this additional exemption must complete one form for each exemption claimed for each year. Do not send this form with your return. Keep this form and all related documents with your records.

Infants and Toddlers With Disabilities - 0 through 2 years of age

A representative from either the State Department of Health or local early intervention program is authorized to make certification and sign the form.

Questions concerning programs for infants may be directed to the Utah Department of Health, Early Intervention Program, 44 N. Medical Dr., P.O. Box 144720, Salt Lake City, UT 84114-4720, telephone (801) 584-8226 or 1-800-961-4226.

School Age Persons With Disabilities - 3 through 21 years of age

Children eligible for the exemption must be classified by a local school district (under State Board of Education Special Education Rules) as having the following disability(s):

- Autism
- Deaf
- Developmental Delay (ages 3-7)
- Dual Sensory Impairment (Deaf/Blind)
- Hearing Impairment
- Intellectual Disability
- Multidisability
- Orthopedic Impairment
- Other Health Impairment
- Traumatic Brain Injury
- Visual Impairment

The student **MUST** be enrolled during the tax filing year in a school district special education program as evidenced by an IEP; or in the Schools for the Deaf and Blind; **AND** not currently receiving residential services from the Division of Services for People with Disabilities (Department of Human Services) or from the Schools for the Deaf and Blind. **Students whose disability classification is learning disabilities, behavior disorders, and/or communication disorders only are NOT eligible, regardless of having an IEP.**

A principal from the school in which the student is enrolled is authorized to make certification and sign the form. Questions concerning programs for children may be directed to the special education office of your local school district, your local school, or the Utah State Office of Education, 250 East 500 South, P.O. Box 144200, Salt Lake City, Utah 84114-4200, telephone (801) 538-7700.

Adults With Disabilities - Age 18 and older eligible for services under Title 62A, Chapter 5, Services to People with Disabilities and not enrolled in an education program for students; not enrolled in an education program for students with disabilities authorized under Section 53A-15-301; not enrolled in a school established under Title 53A, Chapter 25 (Schools for the Deaf and Blind).

Any individual eligible for exemption must have a severe, chronic disability attributable to mental and physical impairments or combination of mental/physical impairments likely to continue indefinitely, that results in substantial functional limitation in three or more of the following areas. When evaluating an individual, age appropriate behaviors must be considered. Mental illness alone does not constitute a disability.

- **Self-care:** Requires assistance, training, and/or supervision with eating, dressing, grooming, bathing, or use of toilet.
- **Expressive And/Or Receptive Language:** Expressive impairments are noted when a person lacks functional communication skills and/or requires the use of assistive devices to communicate. Receptive impairments are noted when a person does not demonstrate understanding of requests or is unable to follow two step instructions.
- **Learning/Cognitive Development:** An individual who has obtained a valid and reliable IQ score of two standard deviations or more below the mean on a individually administered standardized intelligence test, (e.g. a score of 70 or below on the Wechsler Intelligence Scale for Children or Adults, WISC II or WAIS II or a score of 68 or below on Stanford-Beinet, Fourth Edition.) IQ test scores over the developmental period should consistently yield scores two standard deviations below the mean.
- **Mobility:** An individual with impairment that requires the use of assistive devices to be mobile. Cannot physically self-evacuate independently from a building in an emergency in less than three minutes.
- **Capacity for Independent Living:** (Age appropriate activities must be considered) An individual who is unable to perform such tasks as locate and use a telephone, cross streets safely, or understand it is not safe to accept rides, food, or money from strangers. A person who is a continuous danger to self or others without supervision. A person who is unable to complete basic survival skills in the areas of shopping, preparing food, housekeeping, or paying bills.
- **Self Direction:** A person who is unable to provide informed consent for medical/health care, personal safety, legal, financial, habilitative, and residential issues or has been declared legally incompetent.
- **Economic Self Sufficiency:** A person who receives disability benefits. A person who is unable to work more than 20 hours a week or is paid less than minimum wage.

DSPD support coordinators are authorized to make certification and sign the form if the person with disabilities is enrolled in division services. If not eligible for DSPD services, certification must be obtained from the primary care physician or a licensed psychologist familiar with the person with disabilities.

Questions concerning how to contact your local office of Human Services should be directed to the Division of Services for People with Disabilities (DSPD), 120 North 200 West, RM. 411, Salt Lake City, Utah 84103, telephone (801) 538-4200, or TTY (801) 538-4192; **www.hsdspd.utah.gov**. DSPD does not directly certify eligibility. Eligibility must be determined by a support coordinator, primary care physician or licensed psychologist as stated above.

Additional forms may be obtained from the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134, telephone (801) 297-2200 or 1-800-662-4335, if outside the Salt Lake City area.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 (TDD 297-2020). Please allow three working days for a response.